

## Maine Revised Statutes

### Title 36: TAXATION

#### Chapter 107: UNINCORPORATED AND UNORGANIZED PLACES

##### **§1281. PAYMENT OF TAXES; DELINQUENT TAXES; PUBLICATION; CERTIFICATE FILED IN REGISTRY**

Taxes on real estate mentioned in section 1602, including supplementary taxes assessed under section 1331, are delinquent on the 15th day of January next following the date of assessment. Annually, on or before February 1st, the State Tax Assessor shall send by mail to the last known address of each owner of such real estate upon which taxes remain unpaid a notice in writing, containing a description of the real estate assessed and the amount of unpaid taxes and interest, and alleging that a lien is claimed on that real estate for payment of those taxes, interests and costs, with a demand that payment be made by the next February 21st. If the owners of any such real estate are unknown, instead of sending the notices by mail, the assessor shall cause the information required in this section on that real estate to be advertised in the state paper and in a newspaper, if any, of general circulation in the county in which the real estate lies. Such a statement or advertisement is sufficient legal notice of delinquent taxes. If those taxes and interest to date of payment and costs are not paid by February 21st, the State Tax Assessor shall record by March 15th, in the registry of deeds of the county or registry district where the real estate lies, a certificate signed by the assessor, setting forth the name or names of the owners according to the last state valuation, or the valuation established in accordance with section 1331; the description of the real estate assessed as contained in the last state valuation, or the valuation established in accordance with section 1331; the amount of unpaid taxes and interest; the amount of costs; and a statement that demand for payment of those taxes has been made, and that those taxes, interest and costs remain unpaid. The costs charged by the register of deeds for the filing may not exceed the fees established by Title 33, section 751. [1991, c. 846, §12 (AMD).]

##### SECTION HISTORY

1965, c. 115, (AMD). 1967, c. 271, §7 (AMD). 1969, c. 2, §1 (AMD). 1973, c. 625, §254 (AMD). 1977, c. 509, §§30A, 30B, 30C (AMD). 1977, c. 679, §4 (AMD). 1979, c. 666, §§29-31 (AMD). 1981, c. 279, §32 (AMD). 1981, c. 706, §§13, 14 (AMD). 1987, c. 667, §23 (AMD). 1989, c. 857, §77 (AMD). 1991, c. 846, §12 (AMD).

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